

DEPARTMENT OF HEALTH & HUMAN SERVICES INSTRUCTIONS FOR COMPLETING FY08 BUDGET FORMS

General Instructions:

The budget forms must be filled out completely and accurately by the contracting agency. Agencies that receive funding from the Department of Health And Human Services (DHHS) for more than one service or program must prepare the forms to adequately and completely reflect the costs for EACH service or program separately. Failure to complete the forms completely, accurately and according to directions may result in delayed or withheld payments. Agencies may reproduce the forms as needed or add additional columns on spreadsheets IF THE FORMAT AND CONTENT OF AGENCY-GENERATED FORMS AND COLUMNS ARE EXACTLY THE SAME AS THE FORMS PROVIDED BY DHHS. These forms were produced using MS Excel. Agencies who have the capacity to submit the completed forms electronically in Excel should do so by e-mail to the address supplied by your agreement administrator. If it is not possible to submit the forms via e-mail, they can be submitted on standard 3½-inch floppy discs.

Explanatory information in addition to that required may be attached in letter or memorandum format, at the discretion of the agency.

Questions about the completion of budget forms must be directed to the agreement administrator.

Specific Instructions for all forms:

*** Information entered on Form 1 page will be linked to the other budget forms.*

Agency Name: ** provide the legal name of the parent agency.

Program Name: **the name of the program providing the contracted service(s)

Agreement Start Date: **Date which services in this agreement will begin to be contracted

Agreement End Date: **Date which services in this agreement will be terminated

Agreement # DHHS: ** provided by DHHS.

Form 1: Revenue Summary

Column 1 Revenue Sources: lists the revenue sources, using categories identified in MAAP (amine Uniform Accounting and Auditing Practices for Community Agencies). Add rows as needed to identify various funding sources not already listed. If a source is used for match, please identify as match.

Column 2 (Total Programs): this column is the SUM of Columns 3 and higher and is intended to be the sum of all services purchased through this agreement. If only one service/program is purchased through this agreement, then only Column 2 is completed.

Columns 3 and higher ("Service:" and "Program:"); Each DHHS funded program must be shown SEPARATELY under the columns labeled "Service:" and "Program". The service category as named in Rider A should be entered in the space under the "Service" heading, and the agency's program name, if any, should be entered in the space under the "Program" heading. (For example, "Service: Residential; Program: Maple St. Group Home") Agencies that are funded for four or fewer programs or services by DHHS must provide all summary information on one sheet. Agencies that are funded for five or more programs or services by DHHS must add sufficient additional columns to provide the information required. Each additional column must be labeled using consecutive numbers. Additional pages may be used as needed.

Government Revenue (Lines 4 through 12):

Line 4: Federal DHHS Agreement Funds: Enter the federal funds included in your DHHS grant allocation. If grant money is received from more than one DHHS agreement, list the additional funding on line 5. This information must be provided for each agreement. Please add rows as needed to identify different sources of federal funds provided under the agreement.

Line 5: MaineCare: Enter the amount of MaineCare revenue anticipated during the agreement period.

Line 6: Other Federal Funds: Enter the amounts of federal funds received for the program but not through the agreement.

Line 7: State DHHS Agreement Funds- General Fund: Enter the State general fund money included in your DHHS grant allocation for this contract. This information must be provided for each agreement.

Line 8: State DHHS Agreement Funds - Funds for Healthy Maine: Enter the State money being received from Funds for Healthy Maine allocation for this agreement. This information must be provided for each agreement.

Line 9: DHHS Non Agreement Funds. Enter the amount of DHHS funds you receive, for each column, through open payments, such as state funded room and board for MR persons.

Line 10: Other State Funds (Non DHHS). Enter money from other State sources, identifying each source. If needed, insert a row and describe the funding.

Line 11: County/Municipal Agreement Funds. Enter the sum of funding from all county and municipal sources that are part of the agreement funding. Please describe the source of the funds, such as City of Portland.

Line 12: County/Municipal Other Funds. Enter the sum of funding from all county and municipal sources, that are not part of the agreement funding but that support the program. Please describe the source of the funds, such as City of Portland.

Line 13: Total Government Revenue. Calculated field: Spreadsheet will enter the sum of lines 4 through 12.

Program Income (Lines 15 through 19):

Line 15: Sale of Product Enter the sum of revenue from sale of product. Details are not required

Line 16: Client Fees – Program. Enter anticipated client fees that are self-paid and subsidized by the agreement. Include deductibles and sliding scale fees.

Line 17: Client Fees – Private. Enter anticipated client fees that are paid by third parties, e.g. insurance or private pay.

Line 18: Other Fees, Royalties, Misc. Enter the sum of other program income collected for this service not already included on other lines above

Line 19: Total Program Income. Calculated field: Spreadsheet will enter the sum of lines 15 through 18.

Other Revenue (Lines 21 through 23):

Line 21: Contributions and Donations Designated by the Donor for the Program(Restricted)

Contributions from sources that are restricted for specific use in the program. If the agency is a single program agency, all contributions are considered to be program income.

Line 22: Other Available income committed to the program or not Designated by the Donor (Unrestricted) Contributions from sources that are not restricted for specific use in the program

Line 23: In-Kind. Donations other than cash that have a value and are included in accounting records.

Line 24: Total Other Revenue. Calculated field. Spreadsheet will enter the sum of lines 21-23.

Total Revenue

Line 25: Total Revenue: Calculated field. Spreadsheet will enter the sum of lines 13, 19, and 24.

Total Agency-wide Revenue

Line 26: Total Agency-Wide Revenue. Enter the total agency budgeted revenue for the entire agency for the agreement period.

Form 2: Expenses Summary

Column 2 (Total Programs): this column is the SUM of Columns 3 and higher and is intended to be the sum of all services purchased through this agreement. If only one service/program is purchased through this agreement, then only Column 2 is completed.

Columns 3 and higher ("Service:" and "Program:"): Each DHHS funded program must be shown SEPARATELY under the columns labeled "Service:" and "Program:" in the same order as they appear on Budget Form 1. The service category as named in Rider A should be entered in the space under the "Service" heading, and the agency's program name, if any, should be entered in the space under the "Program" heading. Agencies that are funded for four or fewer programs or services by DHHS must provide all summary information on one sheet. Agencies that are funded for five or more programs or services by DHHS must add sufficient additional columns to provide the information required. Each additional column must be labeled using consecutive numbers.

Personnel Expenses (Lines 4 through 6):

Line 4: Salaries/Wages. For each program, enter the number found on Form 3, Column 8, "Total Salary."

Line 5: Fringe Benefits. For each program, enter the number found on Form 3, Column 8, "Total Fringe."

Line 6: In-Kind. Include if in-kind expenses are included in accounting records. Details must be provided on

Form 2A.

Line 7: Total Personnel Expenses. Calculated field: Spreadsheet will enter the sum of lines 4, 5 and 6.

Equipment (Line 8):

Line 8: Equipment Purchases. Enter the expense for total equipment purchases. Equipment should be depreciated unless specifically approved by the funding source. Agreement funds shouldn't be used to expense equipment.

Sub-Recipient Awards(Line 9):

Line 9: Sub-Recipient Awards. Enter the sum of all subagreements. If requested, provide the following details for EACH subagreement for a DHHS funded program on Form 5: provider, amount, time period, and services.

All Other Expenses (Lines 11 through 30): Details must be provided on Form 5 as required by the program area and Agreement Administrator. Detail on Form 5 should include any related party conditions.

Line 11: Occupancy Depreciation. Depreciation on owned property and associated expenses not covered in a separate line.

Line 12: Occupancy Interest. Enter interest to be paid on a loan for owned property and associated expenses not covered in a separate line.

Line 13: Occupancy Rent. Enter rents and leases on owned property and associated expenses not covered in a separate line.

Line 14: Utilities/Heat. Enter utilities and fuel expenses associated with heating buildings. Cable television services may be included for residential programs. Internet services may be included in program expenses if the internet service is integral to the program; internet services for agency administrative functions may be included in total agency expenses and in general and administrative expenses.

Line 15: Telephone. Enter local and long distance services for both land-based and cellular service and charges for paging systems.

Line 16: Maintenance/ Minor Repairs. Enter maintenance, repairs and cost of upkeep of property, other than personnel expenses associated with maintenance.

Line 17: Bonding and Insurance. Enter the total expenses for bonding and insurance other than health insurance.

Line 18: Equipment Rental/Lease. Enter equipment rentals/leases for each program.

Line 19: Materials and Supplies. Enter office supplies, non-capitalized equipment and other purchases required for the provision of services.

Line 20: Depreciation (non-occupancy). Enter all depreciation in Column 2, other than any included in line 11. Include only depreciation on capital expenditures that have not been expensed in the current or a prior year.

Line 21: Food. Enter food costs associated with programs or services.

Line 22: Client-Related Travel. Enter travel required for the provision of services. The reimbursement rate for mileage charged to DHHS funded programs cannot exceed the reimbursement rate allowed for State employees. (5 M.R.S.A. § 1541. 13. A.). Reimbursement above the state rate must be paid with unrestricted funds and adjusted out on Rider F 1. Out-of-state travel using DHHS funds must have the prior approval of the Agreement Administrator. All expenses for client-related travel should show in this line, including vehicles, fuel, etc. but not vehicle depreciation, which shows on line 20.

Line 23: Other Travel. Enter travel required for the provision of services. The reimbursement rate for mileage charged to DHHS-funded programs cannot exceed the reimbursement rate allowed for State employees. (5 M.R.S.A. § 1541. 13. A.). Reimbursement above the state rate must be paid with unrestricted funds and adjusted out on Rider F 1. Out-of-state travel using DHHS funds must have the prior approval of the Agreement Administrator. All expenses for travel should show in this line, including vehicles, fuel, etc. but not vehicle depreciation, which shows on line 20.

Line 24: Consultants, Direct Service. For each program, enter the number found on Form 3, Column 11, "Consultants- Direct Service" Total Costs. Details are provided on Form 3.

Line 25: Consultants, Other. Enter the total costs associated with any person or organization providing non-clinical consultative services to the organization or to a particular program, except the IPA audit.

Line 26: Independent Public Accountant. Enter the amount paid to your independent public accountant for audit activities. Do not include amounts paid for payroll services.

Line 27: Technology Services/ Software. Enter the amount paid for computer programming and software.

Line 28: In Kind. Details must be provided on Form 2A if included in accounting records.

Line 29: Miscellaneous Expenses. Enter expenses not included in any other category.

Line 30: Indirect Allocated G&A. Enter the amount allocated to each program for indirect costs using any of

the allocation methods detailed in OMB Circular A-122, Attachment A (non-profit agencies) or in OMB Circular A-87 (for-profit agencies). Column 2 should be the sum of Columns 3 through 6 or higher. Please describe the allocation method and costs on Form 4.

Line 31: Total All Other. Calculated field. Spreadsheet will enter the sum of Lines 11 through 30.

Line 32: Total Expenses. Calculated field. Spreadsheet will enter the sum of Lines 7, 8, 9, 31.

Line 33: Total Agency-Wide Expenses: Total expenses for the entire agency for the agreement period.

Form 3: Personnel

A SEPARATE Form 3 must be completed for each DHHS funded program summarized on Form 1 and for each residential site within a program. A separate Form 4a must be completed for any staff whose costs are in Allocated Indirect Costs.

Column 1 Position Title: Please list your agency's position title for each staff member under this column.

Line 2-13: Direct Care/Clinical Staff. These staff carry caseloads, provide services directly to clients and produce billable units of service, or provide the service described in Rider A.

Line 14: Total FTE. Enter the amount of FTE providing direct services for this program.

Line 16-19: Administrative Staff (non Indirect Allocated). These staff provide clinical or administrative support or supervision to Direct Care/Clinical Staff. Working supervisors must be shown in this category and in the Direct Care/Clinical Staff category in proportion to the time spent in each. Agencies that allocate expenses of administrators directly to programs may show those allocations on this form; agencies that are wholly funded by DHHS and have a small number of programs are typically among those who use this method. Agencies that allocate indirect, general & administrative expenses through an indirect pool should leave these lines blank and complete form 4a for those indirect personnel costs.

Line 20: Total FTE. Enter the amount of FTEs for administrative staff for this program.

Column 2 Credential: Enter the credentials/certifications for each staff person e.g. MHRT II, LCSW, CDA/Degree, etc.

Column 3 Average Hourly Rate: Enter the average pay rate for the staff person in this position, to two decimal places.

Column 4 Total Salary for Agreement Period: Enter the TOTAL salary amount of the agreement period for this staff person in whole dollars.

Column 5 Total # Annual Hours Spent on Program: Enter the TOTAL hours this staff person spends on this program, in whole hours.

Column 6 Total Program Salary for Agreement Period: Enter the amount of salary received by the staff person for this program in the agreement period, rounded to the nearest whole dollar.

Column 7 Total Fringe Benefits. Enter the dollar amount for each fringe benefit listed. Line 29 and the % Salary are calculated fields.

Column 8 Summary: The number in Column 6, Line 21 is a calculated field and is linked to Column 8, Line 23. The number on Column 8 Line 24 is linked to the number on Column 7 Line 29. Column 8 Line 26 is a calculated field. Whole dollars are used.

Column 9 Consultants- Direct Service:

Lines can be inserted if there are not enough lines for all individuals that are consulting for the programs included in this agreement

Lines 33-35: Under **Service** column, please list on separate lines the service being provided by each consultant. Under **Consultant Name** column, list the name of the consultant that correlates with the service on that line. Under the **Credential** column, list the consultant's credentials. Under the **Hourly Rate** column, enter the hourly rate agreed on for this consultant. Under **# Annual Hours** column, enter the number of hours to be paid to this consultant during the agreement period. Under **Total Costs** column, should be the Hourly Rate times # Annual Hours for that line.

Line 36: Total. Calculated field for the total cost of direct service consultants. This number should be the same as Form 2 Line 24 in applicable columns.

FORM 4: Indirect Allocation (G&A) Summary

One form should be completed as a summary of all Allocated Indirect expenses. Single program agencies with no Indirect Allocation do not need to complete this form.

Column 1 Category of Expense: List of expense categories that G&A should be broken out into.

Column 2 Total Agency G&A Budget: Total Agency G&A budget amount allocated to each category listed

in column 1.

Column 3 G&A Allocated to Agreement Programs: Portion of G&A amount that covers the programs in this agreement for each category.

Column 4 G&A Allocated to Other Programs: Calculated field. Portion of G&A amount that covers other programs and services not included in this agreement for each category.

Line 2: Total Personnel Expenses. Should match Total on Budget Form 4A, column 9, line 26.

Line 3: Equipment Purchases. Total amount of equipment purchased for G&A use.

Line 4: All Other. Enter G&A expenses other than Personnel or Equipment.

Line 5: Total Agency Indirect: Calculated field for sum of lines 2, 3, and 4.

Line 6: Percent. Calculated field for percent applicable to columns 2, 3, and 4.

Line 7: Narrative Explanation. Describe basis of allocation used to allocate general and administrative expenses to individual programs, including base units used, e, g, program expenditures, personnel, square footage etc. If multiple bases are used for different items, please describe each. Methods to allocate indirect expenses must be reasonable to the agreement and consistently applied throughout the agency.

FORM 4a: Indirect Personnel Summary

This form lists the staff that are included in Indirect Costs and allocated to programs in this agreement.

Column 1 Position Title: Please list your agency's individual staff member's titles. These staff include executive level staff and staff who provide general support to the entire organization and are allocated to each program based upon an approved methodology, described on Form 4. Examples include Chief Executive Officer, Human Resources Director, members of a secretarial pool, and so forth.

Column 2 Average Hourly Rate: Enter the average pay rate for each staff person, to two decimal places.

Column 3 Total Salary for Agreement Period: Enter the total amount to be paid to this staff person for the agreement period.

Column 4 Total Salary Allocated: Enter the salary amount for this person to be allocated to all the programs in this agreement.

Column 5 Total Fringe Benefits: Enter the dollar amount for each fringe benefit as listed. Line 29 is a calculated field.

Column 6 Summary: The number in Column 6 Line 23 should be the same as the number in Column 4 Line 21. The number on Column 6 Line 24 should be the same as the number in Column 5 Line 29. The number in Column 6 Line 26 is a calculated field. Whole dollars are used.

FORM 5: Other Expense Details

This form provides details of costs for several line items on Form 2 that are not already detailed on other forms. This form should be completed as required by the program area and the Agreement Administrator.

Column 1 Name of Line Item: The line item names and numbers are the same as on Form 2.

Column 2 Amount: The amounts are linked to the line items on Budget Form 2

Column 3 Detail: Enter a concise and clear explanation of the costs for the line items already stated or added. Identify any related party conditions.

Equipment Purchases: list all equipment to be purchased. Equipment should be depreciated according to Federal Circular A-122, #15a1: Equipment and Other Capital Expenditures. Agreement funds should not be used to expense equipment.

Sub-Recipient Awards: describe what the award amount is to be used for.

Occupancy – Depreciation: costs for occupancy for the program(s) funded by this agreement.

Occupancy – Interest: costs for occupancy for the program(s) funded by this agreement.

Occupancy – Rent: costs for occupancy for the program(s) funded by this agreement.

Utilities/Heat: costs for the program(s) funded by this agreement.

Telephone: costs for the program(s) funded by this agreement.

Maintenance/ Minor Repairs: costs for the program(s) funded by this agreement.

Bonding/ Insurance: costs for the program(s) funded by this agreement.

Equipment Rental/Lease. List all equipment leased or rented for the program(s) funded by this agreement.

Materials and Supplies: costs for the program(s) funded by this agreement.

Depreciation(Non-Occupancy): describe the depreciation for non-occupancy items such as equipment and vehicles costs for the program(s) funded by this agreement.

Food: costs for the program(s) funded by this agreement.

Client-Related Travel: describe the travel costs incurred for staff, for clients, and for other such as vehicle costs (non-depreciation) as required for this agreement.

Other Travel: costs for the program(s) funded by this agreement not related to client travel, such as travel to

staff training.

Consultant -Other: describe the types, cost/hour, and # hours for each type of consultant.

Independent Public Audit: describe the costs incurred for audit expenses if you consulted with an independent public accountant, such as cost/hour, hourly rate.

Technology Services/ Software: describe the type of technology/software expensed.

Miscellaneous: describe the expenses not otherwise listed in the other line items.

Rider F-1: Pro-Forma/Agreement Settlement Form.

The revised Maine Uniform and Auditing Practices for Community Agencies (MAAP), effective December 28, 1996, requires agreements to include a Pro-Forma/Agreement Settlement Form (Rider F-1). Its purpose is to determine the agreement related expenses only and to clarify how the agreement is to be settled. Typically, Pro-Formas will be required, as applicable, for each service cluster purchased as required by the Agreement Administrator, such as by section of the MaineCare Benefits Manual. Examples of situations requiring multiple pro formas in one contract would be for ensuring that applicable adjustments are made to specific programs.

OMB Circulars A122 and A87 are viewable at the following websites:

A122: <http://www.whitehouse.gov/omb/circulars/a122/a122.html>

A87: <http://www.whitehouse.gov/omb/circulars/a087/a087-all.html>

The following guidelines are to be followed when completing the Pro-Forma/ Agreement Settlement Form:

Part 1 Agreement Totals

Line 1 Per Agreement Budget: Enter the total amount of the revenue and expense for the agreement; the balance should be 0.

Lines 2-10 Agreement Adjustments: Part I of Rider F-1 must list any required adjustments. Examples of required adjustments include, but are not limited to:

- a. Bad debt expense offset against related revenue accounts.
- b. Mortgage interest pro-rated to State and all other non-Federal funding sources.
- c. Short-term interest offset only by non-State and non-Federal funding sources.
- d. MaineCare revenue eliminated dollar for dollar.
- e. In-Kind revenue eliminated dollar-for-dollar.
- f. Restricted revenues offset against the related expenses.
- g. Workshop sales eliminated dollar-for-dollar.
- h. Specific negotiated agreement pro forma ASF revenues and related expenses such as client support

income used to offset expenses for Section 97,

Appendix E services

- i. Unallowable expenditures per applicable federal cost principles.
- j. Expenditures which are not in accordance with MAAP Section .04 for "Revisions of budgets and program plans".
- k. Include agreement available revenue.
- l. Include all "other available revenue" per MAAP Section .04 which represents a commitment of funds by the agency to the program.
- m. Revenue from fee-for-service agreements

Line 9 Total Adjustments. Calculated field for the totals of the adjustments.

Line 10 Totals Available for Cost Sharing. Line 1 plus or minus the adjustments in lines 2 through 9 represent the total amount available for cost sharing on Line 10.

Part II Agreement Cost Sharing

The cost sharing calculation in Part II of Rider F-1 will determine the appropriate allocation of surplus/deficit balances for settlement purposes. Subsequent budget revisions will require a recalculation and resubmission of this page.

Line 13 All Other. The amounts here should include items not adjusted in Part II such as third party, private client fees.

As required by MAAP, this page will be added to the Agreement as Rider F-1.

Rider F-2: Agreement Compliance Form.*

The Agreement Compliance Form must be completed by the Agreement Administrator, to inform the agency's Independent Public Accountant (IPA) of the compliance issues related to the agreement. Most of the compliance requirements are pre-selected as required; the Agreement Administrator may add additional

requirements.

- The full text of the MAAP rules, including more detailed instructions for completing the Pro-Forma and the Agreement Compliance Form, can be found on the Internet at:
<http://janus.state.me.us/legis/statutes/5/title5ch148sec0.html>